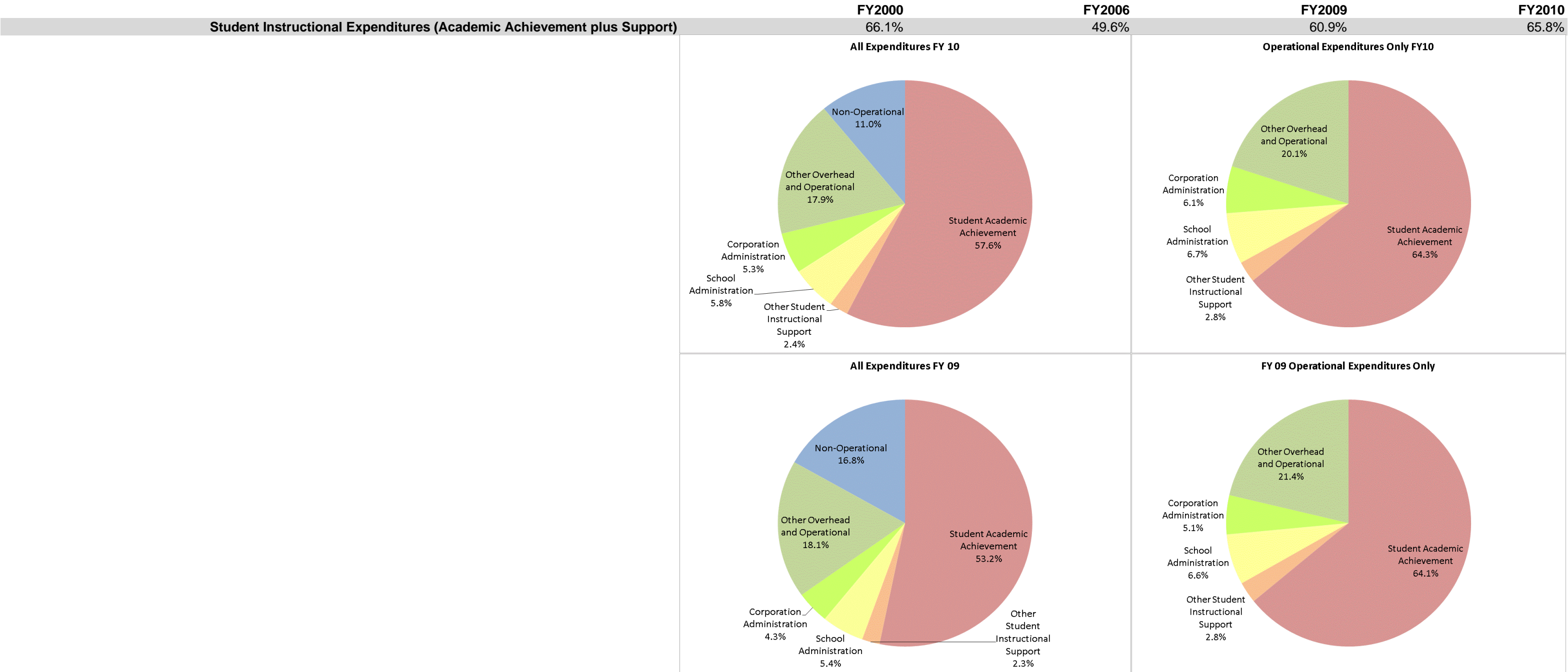


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Peru Community Schools (5635)

Peru Community Schools (5635)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$11,264,522	58.8%	\$12,262,770	44.4%	\$12,547,352	53.2%	\$12,908,633	57.6%
Student Instructional Support	\$1,413,008	7.4%	\$1,427,900	5.2%	\$1,803,042	7.6%	\$1,840,474	8.2%
Overhead and Operational	\$3,348,601	17.5%	\$4,099,362	14.9%	\$5,258,133	22.3%	\$5,206,063	23.2%
Nonoperational	\$3,139,718	16.4%	\$9,808,983	35.5%	\$3,962,924	16.8%	\$2,469,221	11.0%
Not Categorized	\$0		\$0		\$0		\$82,728	
Grand Total	\$19,165,849		\$27,599,014		\$23,571,452		\$22,507,118	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Peru Community Schools (5635)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement	11050 Regular Programs; Full Day Kindergarten	\$0	\$4,569	\$121,631	\$135,018		> 500%	11%
	11100 Regular Programs; Elementary	\$3,479,942	\$3,320,903	\$4,596,468	\$4,712,512	35%	42%	3%
	11200 Regular Programs; Middle/Junior High	\$1,028,359	\$1,172,779	\$1,446,594	\$1,453,115	41%	24%	0%
	11300 Regular Programs; High School	\$2,048,832	\$1,932,654	\$2,592,883	\$2,504,724	22%	30%	-3%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$0	\$64,624			
	11450 Vocational Education; Consumer and Homemaking	\$175,011	\$208,504	\$139,633	\$142,871	-18%	-31%	2%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$0	\$0	\$265,779			
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$87,550	\$191,120	\$177,520		103%	-7%
	12110 Gifted And Talented; Gifted and Talented	\$182,023	\$169,080	\$197,016	\$193,331	6%	14%	-2%
	12210 Mental Disabilities; Mild Mental Disabilities	\$329,687	\$258,132	\$380,901	\$404,884	23%	57%	6%
	12520 Culturally Different; Compensatory	\$15,623	\$5,012	\$4,502	\$1,549	-90%	-69%	-66%
	12610 Learning Disability	\$322,147	\$362,895	\$528,730	\$562,951	75%	55%	6%
	12710 Equal Opportunity At Risk	\$127,056	\$155,980	\$218,624	\$203,965	61%	31%	-7%
	12900 Other Special Programs	\$0	\$1,853	\$28,735	\$6,826		268%	-76%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$1,434	\$0	\$0	\$0	-100%		
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$0	\$0	\$816			
	14100 Summer School Programs; Elementary	\$0	\$0	\$0	\$34,228			
	14200 Summer School Programs; Middle/Junior High School	\$19,357	\$15,089	\$0	\$0	-100%	-100%	
	14300 Summer School Programs; High School	\$79,939	\$67,538	\$44,189	\$17,216	-78%	-75%	-61%
	16100 Remediation Testing	\$73,672	\$42,287	\$19,211	\$0	-100%	-100%	-100%
	16200 Preventive Remediation	\$62,242	\$58,041	\$68,803	\$47,313	-24%	-18%	-31%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$297,533	\$373,383	\$305,709	\$304,228	2%	-19%	0%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$442,127	\$481,797	\$590,885	\$549,949	24%	14%	-7%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$63,588	\$101,615	\$164,905	\$179,410	182%	77%	9%
	17800 Payments to Other Governmental Units Within State; Payments to Charter Schools	\$0	\$4,295	\$0	\$0		-100%	
	17900 Payments to Other Governmental Units Within State; Other	\$264	\$1,233	\$791	\$28,361	> 500%	> 500%	> 500%
	22110 Improvement of Instruction; Service Area Direction	\$57,496	\$5,789	\$45,648	\$51,872	-10%	> 500%	14%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$13,948	\$0	\$0	\$0	-100%		
	22130 Improvement of Instruction; Instructional Staff Training	\$67,076	\$193,953	\$116,536	\$118,149	76%	-39%	1%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$4,082	\$4,592	\$0	\$139	-97%	-97%	
	22210 Library/Media Services; Service Area Direction	\$177,272	\$268,433	\$234,199	\$224,001	26%	-17%	-4%
	22220 Library/Media Services; School Library	\$25,108	\$20,168	\$22,872	\$28,474	13%	41%	24%
	22230 Library/Media Services; Audiovisual	\$492	\$2,014	\$2,697	\$19,531	> 500%	> 500%	> 500%
	22240 Library/Media Services; Educational Television	\$1,190	\$0	\$0	\$0	-100%		
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$222,310	\$0	\$0		-100%	
	22290 Library/Media Services; Other Educational Media Services	\$9,403	\$0	\$8,355	\$24,856	164%		197%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$16,223			
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$111,050	\$119,241			7%
	22360 Instruction, Related Technology; Network Support	\$0	\$46,092	\$67,623	\$83,611		81%	24%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$802	\$45,147			> 500%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$173,460	\$232,424	\$293,239	\$185,276	7%	-20%	-37%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$0	\$2,999	\$927			-69%
	26497 2007 Account Code - Teachers Retirement Fund	\$404,209	\$491,477	\$0	\$0			
	60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$21,687	\$0	\$0		-100%	
Student Academic Achievement Total		\$9,682,573	\$10,334,127	\$12,547,352	\$12,908,633	33%	25%	3%
Student Instructional Support	21110 Attendance and Social Work Services; Service Area Direction	\$6,524	\$0	\$5,140	\$5,000	-23%		-3%
	21120 Attendance and Social Work Services; Attendance Services	\$35,890	\$40,229	\$63,400	\$62,269	73%	55%	-2%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$12,256	\$18,584	\$9,553	\$19,259	57%	4%	102%
	21220 Guidance Services; Counseling Services	\$214,974	\$199,541	\$262,223	\$266,589	24%	34%	2%
	21240 Guidance Services; Information Services	\$0	\$13,654	\$6,408	\$4,138		-70%	-35%
	21340 Health Services; Nurse Services	\$50,775	\$57,070	\$180,579	\$173,771	242%	204%	-4%
	21410 Psychological Services; Service Area Direction	\$0	\$4,515	\$4,880	\$6,535		45%	34%
	24100 Office of The Principal	\$798,132	\$778,514	\$1,173,752	\$1,182,086	48%	52%	1%
	24900 Other Support Services, School Administration	\$69,430	\$83,921	\$97,108	\$120,827	74%	44%	24%
Student Instructional Support Total		\$1,187,982	\$1,196,028	\$1,803,042	\$1,840,474	55%	54%	2%
Overhead and Operational	23110 Board of Education; Service Area Direction	\$25,851	\$23,882	\$31,977	\$31,756	23%	33%	-1%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Peru Community Schools (5635)

Student Instructional Category	Account					10 Year	4 Year Increase	1 Year Increase
		FY 1999	FY 2006	FY 2009	FY 2010	Increase		
	23150 Board of Education; Legal Services	\$11,501	\$6,156	\$6,520	\$15,004	30%	144%	130%
	23190 Board of Education; Other Governing Body Services	\$0	\$25,579	\$7,360	\$5,256		-79%	-29%
	23210 Executive Administration; Office of The Superintendent	\$149,103	\$260,856	\$473,999	\$594,073	298%	128%	25%
	23220 Executive Administration; Community Relations	\$840	\$898	\$10,218	\$7,251	> 500%	> 500%	-29%
	25110 Fiscal Services; Office of The Business Manager	\$82,472	\$95,459	\$189,218	\$208,224	152%	118%	10%
	25191 Other Fiscal Services; Refund of Revenue	\$2,669	\$729	\$1,344	\$1,670	-37%	129%	24%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$1,446	\$12,056	\$10,601		> 500%	-12%
	25196 Other Fiscal Services; Cash Change	\$0	\$300	\$245	\$245		-18%	0%
	25199 Other Fiscal Services; Other	\$0	\$114	\$1,973	\$1,342		> 500%	-32%
	25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$0	\$0	\$295	\$0			-100%
	25730 Personnel Services; Personnel Services	\$0	\$0	\$145,717	\$165,854			14%
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$62,208	\$67,565			9%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$26,520	\$54,934			107%
	25890 Other Technology Services	\$0	\$15,917	\$5,017	\$15,348		-4%	206%
	25950 Other Assessments	\$23	\$0	\$0	\$0	-100%		
	25990 Other Support Services, Central	\$0	\$32,980	\$28,140	\$18,066		-45%	-36%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$639,713	\$697,881	\$0	\$0	-100%	-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$597,536	\$782,050	\$1,712,618	\$1,564,459	162%	100%	-9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$0	\$96,516	\$90,942			-6%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$262,802	\$242,970	\$419,758	\$406,867	55%	67%	-3%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$940	\$626	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$8,943	\$2,799	\$0		-100%	-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$33,243	\$97,205	\$130,291	\$140,783	323%	45%	8%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$0	\$131			
	27010 Student Transportation; Service Area Direction	\$42,416	\$30,367	\$20,328	\$34,165	-19%	13%	68%
	27100 Student Transportation; Vehicle Operation	\$255,832	\$318,586	\$484,364	\$446,364	74%	40%	-8%
	27200 Student Transportation; Monitoring Services	\$672	\$884	\$856	\$964	43%	9%	13%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$79,864	\$117,935	\$151,909	\$151,732	90%	29%	0%
	27400 Student Transportation; Purchase of School Buses	\$55,790	\$204,161	\$151,089	\$98,605	77%	-52%	-35%
	27500 Student Transportation; Insurance on Buses	\$6,300	\$39	\$113	\$0	-100%	-100%	-100%
	27900 Student Transportation; Other Student Transportation Services	\$56,240	\$32,442	\$11,044	\$13,731	-76%	-58%	24%
	27910 Student Transportation; Bus Driver Training	\$0	\$24	\$948	\$436		> 500%	-54%
	31100 Food Services Operations; Service Area Direction	\$23,479	\$25,412	\$40,956	\$49,171	109%	93%	20%
	31200 Food Services Operations; Food Preparation and Dispensing	\$310,955	\$314,248	\$445,390	\$440,226	42%	40%	-1%
	31300 Food Services Operations; Food Delivery	\$15,301	\$16,665	\$16,900	\$11,880	-22%	-29%	-30%
	31400 Food Services Operations; Food Purchases	\$362,882	\$367,125	\$523,262	\$510,866	41%	39%	-2%
	31900 Other Food Services	\$23,334	\$27,768	\$46,186	\$47,553	104%	71%	3%
Overhead and Operational Total		\$3,039,758	\$3,749,646	\$5,258,133	\$5,206,063	71%	39%	-1%
Nonoperational								
	33400 Athletic Coaches	\$116,860	\$78,033	\$89,398	\$92,760	-21%	19%	4%
	33990 Other Community Services; Other	\$20,121	\$7,614	\$20,432	\$15,491	-23%	103%	-24%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$0	\$4,000			
	43000 Facilities Acquisition and Construction; Professional Services	\$13,017	\$6,240,260	\$11,597	\$15,661	20%	-100%	35%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$0	\$4,300	\$0			-100%
	45100 Building Acquisition, Construction and Improvements	\$588,175	\$860,177	\$712,966	\$240,363	-59%	-72%	-66%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$7,218	\$2,062	\$500	\$0	-100%	-100%	-100%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$73,636	\$4,297	\$0	\$500	-99%	-88%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$286,786	\$264,172	\$256,192	\$128,864	-55%	-51%	-50%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$18,495	\$19,406	\$64,540	\$5,967	-68%	-69%	-91%
	51100 Debt Services; Principal on Debt; Bonds	\$107,158	\$386,854	\$305,950	\$320,950	200%	-17%	5%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$89,139	\$75,699			-15%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$25,147	\$38,120	\$33,352	\$20,854	-17%	-45%	-37%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,683,124	\$1,768,484	\$1,649,000	\$842,500	-50%	-52%	-49%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$270,000	\$255,000			-6%
	54200 Common School Fund; Principal	\$173,305	\$121,493	\$119,462	\$119,462	-31%	-2%	0%
	54250 Common School Fund; Interest	\$0	\$0	\$336,095	\$331,151			-1%
Nonoperational Total		\$3,113,040	\$9,790,971	\$3,962,924	\$2,469,221	-21%	-75%	-38%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$133,118	\$100,238	\$0	\$0			
	26492 2007 Account Code - Social Security	\$790,361	\$806,602	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$16,976	\$42,821	\$0	\$0			

School Corporation Expenditures by Expenditure Type
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Peru Community Schools (5635)

Student Instructional Category	Account					10 Year	4 Year Increase	1 Year Increase
		FY 1999	FY 2006	FY 2009	FY 2010	Increase		
	26494 2007 Account Code - Group Insurance	\$1,055,292	\$1,117,257	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$46	\$7,287	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$146,702	\$454,037	\$0	\$0			
Prorated By Fund Total		\$2,142,496	\$2,528,242	\$0	\$0			
Not Categorized								
	60120 2007 Account Code - Transfer to Self Insurance	\$0	\$0	\$0	\$82,728			
Not Categorized Total		\$0	\$0	\$0	\$82,728			